



Montana E-File 2003 Test Packet

Montana Test 14

State Only Return

Forms: Form 2, Form 2A (itemized deductions), Form 2A, pg. 2

Return Status: Refund

Name and SSN: Johns, Test P 400 00 6875 (primary)
Johns, Mary T 400 00 6885 (spouse)

Address: 724 River Road
Billings, MT 59101

Filing Status: (3) Married filing separate returns on same form

Residency: Resident part year

Exemptions: Total (2) - 1 regular 1 65 and over (primary)
Total (1) - 1 regular (spouse)

Deduction: Itemized

Adj. Federal AGI: \$300 interest exclusion for the elderly, line 27, Col A
\$3,600 exempt pension and annuity income, line 29, Col A
\$600 unemployment, line 30, Col B

Other: \$20 Agriculture in Schools contribution (line 51)

Sequence #019 would need to be "SO" to indicate State-only return.

2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Johns		First Name and Middle Initial Test P		<input type="checkbox"/> Deceased	Social Security No. 400 00 6875	
Spouse's Last Name if Different Johns		Spouse's First Name and Middle Initial Mary T			Spouse's Social Security No. 400 00 6885	
Mailing Address 724 River Road		City Billings		State MT	Zip Code+4 59101	
Filing Status Check One	<input type="checkbox"/> 1. Single	<input type="checkbox"/> 2. Married filing joint return	<input checked="" type="checkbox"/> 3. Married and both filing separate returns on this form	<input type="checkbox"/> 4. Married and both filing separate returns on separate forms	<input type="checkbox"/> 5. Married filing separate return and spouse is not filing	<input type="checkbox"/> 6. Head of Household (see instructions)
Residency Check One	<input type="checkbox"/> 1. Resident Full Year	<input type="checkbox"/> 2. Nonresident Full Year	<input checked="" type="checkbox"/> 3. Resident Part Year	Give date of change 6 month 03 year		State moved to: MT State moved from: ID
Exemptions				Column A (for single joint, separate, or head of household)		Column B (for spouse only when filing separate, and box 3 is checked)
Regular <input checked="" type="checkbox"/> 65 or Over <input checked="" type="checkbox"/> Blind <input type="checkbox"/>						
1. Yourself <input checked="" type="checkbox"/> Enter number checked				<input type="checkbox"/> 2		<input type="checkbox"/> 1.
2. Spouse <input checked="" type="checkbox"/> Enter number checked				<input type="checkbox"/> 2.		<input type="checkbox"/> 2.
3. Dependents				<input type="checkbox"/> 3.		<input type="checkbox"/> 3.
Do not claim yourself or spouse				<input type="checkbox"/> 4.		<input type="checkbox"/> 4.
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions).....				Total Exemptions <input type="checkbox"/> 2		<input type="checkbox"/> 1

Enter amounts reported on federal return

6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states
7. Taxable interest income Attach Federal Schedule if over \$1,500
8. Dividend income Attach Federal Schedule if over \$1,500
9. Net business income (loss) Attach Federal Schedule C or C-EZ
10. Capital gain (or loss) Attach Federal Schedule D
11. Supplemental gains (or losses) Attach Federal Form 4797
12. Rents, royalties, partnerships, estates, trusts, etc.
Attach Federal Schedule E and Form 8582 and all K-1's
13. Total IRA distributions a. 13b. Taxable amount } Attach all
14. Total pensions and annuities a. 14b. Taxable amount } 1099R's
15. Social security benefits a. 15b. Taxable amount
16. Net farm income (Loss) Attach Federal Schedule F
17. Other income: State refund _____ alimony _____
unemployment **600** other (specify) _____
18. Total of lines 6 thru 17 **Total** ⇒
19. Adjustments to income. Educator expenses _____ IRA deduction _____
Student loan interest _____ Tuition and fees _____ 1/2 SE Tax _____
Moving Expenses(Attach Form 3903) _____ SE Health _____ SE SEP, SIMPLE _____
Penalty on early withdrawal of savings _____ Alimony paid _____ Other _____
20. Federal adjusted gross income (subtract line 19 from line 18) ⇒

Note: Line 20 must match your federal adjusted gross income

Round to nearest dollar if no entry leave blank		
6.	11,000	5,000
7.	300	
8.		100
9.		
10.		
11.		
12.		
13b.	15,000	
14b.		
15b.		
16.		
17.		600
18.	26,300	5,700
19.		
20.	26,300	5,700

21. Interest and dividends on state, county, or municipal bonds (Non-Montana)
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)
23. Other additions, (see page 3, line 23 of instructions)
Specify _____
24. Total additions to income (add lines 21 thru 23) **Total** ⇒
25. Add lines 20 and 24, enter result ⇒

21.		
22.		
23.		
24.	0	0
25.	26,300	5,700

26. Farm Risk Management Account Attach Form FRM
27. Interest exclusion for elderly
28. Interest exclusion for savings bonds, etc. Specify _____
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13
30. Unemployment
31. Medical Care Savings Account Attach Form MSA
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)
33. First Time Home Buyers Account Attach Form FTB
34. **NEW** Health care professional loan payment exclusion
35. Other reductions (see page 5, line 35 of instructions).
Specify _____
36. Total reductions to income (add lines 26 thru 35)..... **Total** ⇒
37. Subtract line 36 from line 25. Enter here and on line 38, page 2.....

26.		
27.	300	
28.		
29.	3,600	
30.		600
31.		
32.		
33.		
34.		
35.	3,900	600
36.	22,400	5,100
37.		

MT test #14
State Only Return

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

REDUCTIONS

ATTACH WITHHOLDING STATEMENTS HERE

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6875

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 22,400 5,100

Deductions Check only one

39. (A) Standard deduction: (A) 5,695 3,567

(B) Itemized deductions: (B) 16,705 1,533

40. Subtract line 39 from 38 and enter balance 40. 16,705 1,533

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 3,560 1,780

42. Taxable income. Subtract line 41 from line 40 42. 13,145 0

Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 143 0

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. 143

45. Subtotal—Add lines 43 and 44. Subtotal 45. 75 0

46. Credits from Form 2A, line 113, Schedule II 46. 68 0

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47. 20 0

48. Recapture investment credit Attach Form RIC. 48.

49. Recapture tax and withdrawal penalties (specify) 49.

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 20 0

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54. 88 0

55. Combine amounts shown on line 54 columns A and B. 55. 88

56. Montana tax withheld. Attach withholding statements 56. 100 0

57. Payments of 2003 estimated tax and amounts credited from previous year 57. 300 100

58. Payment made with extension 58.

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59.

60. Total of lines 56 thru 59. Total 60. 400 100

61. Combine amounts shown on line 60 columns A and B 61. 500

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 412

63. Amount on line 62 to be applied to 2004 estimate 63.

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund. 64. 412

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# ACCT#

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

Underpayment penalty See Worksheet VII, Schedule W... 66.

Late filing penalty—See page 2. 67.

Late payment penalty—See page 2. 68.

Interest 1% (.01) per month. 69.

Total of lines 65 through 69. 70.

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes no

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

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Form 2A

MONTANA

Last Name and Initial

Social Security Number

Schedule I — Itemized Deductions

Medical & Dental
ExpensesTaxes You
PaidInterest You
Paid

Other

Miscellaneous
DeductionsTotal
Deductions71. Medical insurance premiums not deducted on lines 19, 35 or 75..... 71.
Do not include pre-tax payroll deductions or employer paid premiums.

	Column A	Column B
72. Medical expenses. See instructions..... 72.	2,700	1,500
73. Enter 7.5% (.075) of line 38, Form 2..... 73.	1,680	383

74. Subtract line 73 from line 72. If less than zero, enter zero.

Deductible medical and dental expenses..... 74.

75. Long term care insurance..... 75.

Federal Income Tax (Amounts attributable to self employment tax are not deductible).

76a. 2003 federal tax withheld from wages, pensions and annuities. Attach W-2's and 1099's..... 76a.

	Column A	Column B
b. Federal estimated tax payments made in 2003. Attach copies of pages 1 and 2 of federal tax return (Form 1040 or 1040A)..... 76b.	600	600

77. Balance of 2002 tax paid in 2003..... 77.

78. Additional federal tax for year(s) paid in 2003 78.

79. **NEW** Less 2003 federal advance child credit.... 79.

80. Total 2003 federal tax deduction - add lines 76a, 76b, 77, and 78, then subtract line 79. Cannot be less than zero..... 80.

81. Real estate personal property taxes..... 81.

82. Motor vehicle(s) taxes, other deductible taxes..... 82.

83. Home mortgage interest..... Deductible points.....
If paid to the person from whom you bought the home, please provide person's name, address and social security #.....

84. Deductible investment interestAttach Federal Form 4952 84.

85. Contributions 85.

86. Child and dependent care expense ...Attach Montana Form 2441M 86.

87. Casualty and theft losses.....Attach Federal Form 4684 87.

88. Unreimbursed employee business expense
Attach Federal Form 2106..... 88.89. Other expenses (list type and amount).....
..... 89.

90. Add lines 88 and 89..... 90.

91. Enter 2% (.02) of line 38 Form 2..... 91.

92. Subtract line 91 from 90. If less than zero, enter zero..... 92.

93. Misc. deduction not subject to 2% A.G.I. (list type and amount)..... 93.

94. Gambling losses (as allowed by federal law)..... 94.

95a. Add lines 71, 74, 75, 80-87, 92-94. Enter result here.....**Total** 95a.

If the amount on Form 2, line 38 is more than \$139,500 (more than \$69,750 if you are married filing separately) continue to line 95b, otherwise transfer the amount on line 95a to line 39 of Form 2.

95b. Enter the amount from line 9 of the Itemized Deduction Worksheet VI on page 14. This is the amount of your unallowable itemized deductions..... 95b.

96. Subtract line 95b from line 95a. This is the amount of your allowable itemized deductions. Enter here and on line 39 of Form 2.....**Total** 96.

Column A (For single, joint, separate or head of household)

Column B (For spouse only when filing separate, and box 3 is checked)

1,000

500

Round to nearest dollar

1,020

1,117

500

500

1,500

950

1,200

100

175

100

300

300

448

102


5,695

3,567

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Schedule II - Credits Against Tax

(See instructions on pages 8 and 9)

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
97. Rural physician's credit			97.
98. College contribution credit			98.
99. Qualified endowment credit			99.
100. Elderly care credit			100.
NEW 101. Credit allowed residents/part-year residents for income tax liability paid to other states or countries - Attach Schedule V or Schedule VII			101.
102. Contractors gross receipts tax credit			102.
103. Alternative energy systems credit			103.
104. Energy conservation installations credit			104.
105. Alternative energy production credit			105.
106. Recycle credit			106.
107. Dependent care assistance credit			107.
108. Disability insurance for uninsured Montanans			108.
109. Historical property preservation credit			109.
NEW 110. Developmental disability account contribution credit			110.
NEW 111. Empowerment zone credit	75		111.
 112. Other credits (see instructions)			112.
113. Total Credits - Enter here and on Form, line 46.....	75		113.

Schedule III - Nonresident/Part Year Resident Allocation of Income Reportable to Montana

(See instructions pages 9 and 10)

You Must Attach a Copy of Your Federal Return

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
114. Wages, salaries, tips, etc		5,000	114.
115. Interest income			115.
116. Dividend income			116.
117. Net business income			117.
118. Capital gain (or loss)			118.
119. Supplemental gain (or loss)			119.
120. Rents, royalties, partnerships, estates and trusts			120.
121. Taxable pensions, annuities, IRA's	7,500		121.
122. Taxable portion of social security			122.
123. Net farm income (or loss)			123.
124. Other income/loss (federal refund, etc.)			124.
125. Montana total income (add lines 114 through 124)	7,500	5,000	125.

Schedule IV - Nonresident / Part Year Resident Prorated Tax Computation

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, and box 3 is checked)	
126. Montana total income from line 125 above	7,500	5,000	126.
127. Enter federal income from line 18, plus amount of line 24, Form 2	26,300	5,700	127.
128. Divide amount on line 126 by amount on line 127 (Carry to 4 decimal places—Do not enter more than 1.0000)2851	.8772	128.
129. Taxable income from line 42, Form 2	13,145	0	129.
130. Calculate tax on amount on line 129 using tax table on Form 2, page 2 ...	502		130.
131. Part year resident and nonresident tax—multiply amount on line 130 by amount on line 128 and enter result here and on line 43, Form 2. This is the amount of your prorated tax	143	0	131.

**Attach this form to your tax return. If you electronically file, keep this form
for your records (do not send to the Department of Revenue).**